

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

EAST 44TH REALTY, LLC,

Debtor.

G SQUARED ASSOCIATES LLC,
G SQUARED MANAGEMENT LLC,
ALLEN GUTTERMAN, and
MARK GUTTERMAN,

Appellants

- against -

DAVID R. KITTAY, as Chapter 11 Trustee
of East 44th Realty, LLC

Appellee.

CERTIFICATE OF SERVICE

Stephanie S. Pender hereby certifies that on October 9, 2007 true and correct copies of the *Appellee, David R. Kittay's, Designation of Additional Items to Be Included in the Contents of the Record on Appeal and Cross-Appellant David R. Kittay's Statement of Issues on Cross-Appeal* were served via first class mail by depositing such in an official depository under the exclusive care and custody of the United States Postal Service addressed to the following:

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/s/ Stephanie S. Pender
Stephanie S. Pender

Sworn to me before this
9th day of October, 2007

/s/ Michelle G. Gershfeld
Notary Public
MICHELLE G. GERSHFELD
Notary Public, State of New York
No. 31-4962406
Qualified in Westchester County
Commission Expires February 12, 2010